

Office of Chief Counsel  
Internal Revenue Service  
**Memorandum**

Number: **200804021**

Release Date: 1/25/2008

CC:TEGE:EOEG:ET1

POSTN-137530-07

UILC: 3231.01-00

date: October 18, 2007

to: Director, Submission Processing  
Cincinnati, OH  
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel  
Tax Exempt & Government Entities

---

subject: Railroad Retirement Tax Act Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with its opinion that the following business became a rail carrier employer under the jurisdiction of the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective \_\_\_\_\_ :

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that \_\_\_\_\_ became a rail carrier under the jurisdiction of the Railroad Retirement Tax Act, effective \_\_\_\_\_ , the date it received, by transfer, the assets and operating agreement rights of \_\_\_\_\_ , a rail carrier.

Please take the appropriate action regarding this business.

---

Janine Cook

cc: